

THIRTY-SIXTH JUDICIAL DISTRICT ATTORNEY
PARISH OF BEAUREGARD
STATE OF LOUISIANA

ANNUAL FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT

DECEMBER 31, 2013

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INDEPENDENT AUDITOR'S REPORT

Report on the Financial Statements

I have audited the accompanying financial statements of the governmental activities and each major fund of The Thirty-Sixth Judicial District Attorney, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the District Attorney's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express opinions on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Thirty-Sixth Judicial District Attorney as of December 31, 2013, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison information, on pages 24 through 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, I have also issued my report dated June 19, 2014, on my consideration of the Thirty-Sixth Judicial District Attorney's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Thirty-Sixth Judicial District Attorney's internal control over financial reporting and compliance.



DeRidder, Louisiana
June 19, 2014

BASIC FINANCIAL STATEMENTS

Statement of Net Position
For the Year Ended December 31, 2013

	Governmental Activities
<hr/>	
ASSETS	
Cash and cash equivalents	\$ 325,231
Accounts receivable	25,830
Intergovernmental:	
Due from other governments	24,756
Federal grants receivable	11,491
State grants receivable	25,707
Due from other funds	47,756
Capital assets, net	276,866
Total assets	<u>\$ 737,637</u>
LIABILITIES	
Accounts payable	\$ 21,659
Payroll taxes payable	1,419
Due to others	6,391
Due to other funds	47,691
Total liabilities	<u>\$ 77,160</u>
NET POSITION	
Net investment in capital assets	\$ 276,866
Restricted	72,078
Unrestricted	311,533
Total net position	<u>\$ 660,477</u>
Total liabilities and net position	<u>\$ 737,637</u>

The accompanying notes are an integral part of this statement.

Statement of Activities
For the Year Ended December 31, 2013

		Program Revenues		Net (Expenses) Revenues and Changes in Net Position
		Fees, Fines and Charges for Services	Operating Grants and Contributions	
Program activities	Expenses			Governmental Activities
General government				
Judiciary	\$ 993,162	\$ 418,880	\$ 493,641	\$ (80,641)
General revenues:				
				1,864
				6,527
		Total general revenues		8,391
		Change in net position		(72,250)
Net position at beginning of year				732,727
Net position at end of year				\$ 660,477

The accompanying notes are an integral part of the statement.

Balance Sheet
Governmental Funds
For the Year Ended December 31, 2013

	Major Funds				
	General	Title IV-D Fund	Truancy Assessment Fund	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents	\$ 258,992	\$ 15,907	\$ 29,020	\$ 21,312	\$ 325,231
Accounts receivable	25,830	-	-	-	25,830
Intergovernmental:					
Federal grants receivable	5,353	-	-	6,138	11,491
State grants receivable	-	-	25,707	-	25,707
Due from other governments	-	24,756	-	-	24,756
Due from other funds	47,756	-	-	-	47,756
Total assets	<u>\$ 337,931</u>	<u>\$ 40,663</u>	<u>\$ 54,727</u>	<u>\$ 27,450</u>	<u>\$ 460,771</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	\$ 19,845	\$ -	\$ -	\$ 1,814	\$ 21,659
Payroll taxes payable	1,200	-	219	-	1,419
Due to others	-	-	-	6,391	6,391
Due to other funds	-	-	47,691	-	47,691
Total liabilities	<u>\$ 21,045</u>	<u>\$ -</u>	<u>\$ 47,910</u>	<u>\$ 8,205</u>	<u>\$ 77,160</u>
Fund Balances:					
Restricted	\$ 5,353	\$ 40,663	\$ 6,817	\$ 19,245	\$ 72,078
Unassigned	311,533	-	-	-	311,533
Total fund balances	<u>\$ 316,886</u>	<u>\$ 40,663</u>	<u>\$ 6,817</u>	<u>\$ 19,245</u>	<u>\$ 383,611</u>
Total liabilities and fund balances	<u>\$ 337,931</u>	<u>\$ 40,663</u>	<u>\$ 54,727</u>	<u>\$ 27,450</u>	<u>\$ 460,771</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Governmental Funds Balance Sheet
to Statement of Net Position
For the Year Ended December 31, 2013

Total fund balance - total governmental funds	\$ 383,611
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheets.	<u>276,866</u>
Net position of governmental activities	<u><u>\$ 660,477</u></u>

The accompanying notes are an integral part of this statement.

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2013

	Major Funds			Other Governmental Funds	Total
	General	Title IV-D Fund	Truancy Assessment Fund		
Revenues					
Intergovernmental:					
Federal grants	\$ 30,207	\$ -	\$ -	\$ 50,125	\$ 80,332
State grants	53,750	-	79,290	-	133,040
Local grants	922	-	3,618	15,000	19,540
State reimbursement of operating cost	-	103,219	-	-	103,219
Local reimbursement of operating cost	157,510	-	-	-	157,510
Fees, charges and commissions for services	405,805	-	-	13,075	418,880
Investment income	1,766	66	27	5	1,864
Other revenues	6,527	-	-	-	6,527
Total revenues	<u>\$ 656,487</u>	<u>\$ 103,285</u>	<u>\$ 82,935</u>	<u>\$ 78,205</u>	<u>\$ 920,912</u>
Expenditures					
Judiciary					
Personal services and related benefits	\$ 393,533	\$ 88,347	\$ 75,911	\$ 6,732	\$ 564,523
Travel and professional development	28,493	-	4,473	9,884	42,850
Operating services	31,410	6,526	-	5,980	43,916
Supplies	34,348	1,031	701	10,722	46,802
Contracted services	234,031	-	-	29,550	263,581
Capital outlay	38,794	-	-	-	38,794
Total expenditures	<u>\$ 760,609</u>	<u>\$ 95,904</u>	<u>\$ 81,085</u>	<u>\$ 62,868</u>	<u>\$ 1,000,466</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (104,122)</u>	<u>\$ 7,381</u>	<u>\$ 1,850</u>	<u>\$ 15,337</u>	<u>\$ (79,554)</u>
Other financing sources (uses)					
Transfers in	\$ 8,470	\$ -	\$ -	\$ -	\$ 8,470
Transfers out	-	(8,470)	-	-	(8,470)
Total other financing sources (uses)	<u>\$ 8,470</u>	<u>\$ (8,470)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	\$ (95,652)	\$ (1,089)	\$ 1,850	\$ 15,337	\$ (79,554)
Fund balances at beginning of year	<u>412,538</u>	<u>41,752</u>	<u>4,967</u>	<u>3,908</u>	<u>463,165</u>
Fund balances at end of year	<u>\$ 316,886</u>	<u>\$ 40,663</u>	<u>\$ 6,817</u>	<u>\$ 19,245</u>	<u>\$ 383,611</u>

The accompanying notes are an integral part of this statement.

Reconciliation of the Statement of Revenues, Expenditures
and Changes in Fund Balance of Governmental Funds to the
Statement of Activities
For the Year Ended December 31, 2013

Net change in fund balances - total governmental funds \$ (79,554)

Amounts reported for governmental activities in the
statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in
the government-wide statement of activities and changes in net position,
the cost of those assets is allocated over their estimated useful lives as
depreciation expense. This is the amount of capital assets recorded in the
current period. 38,794

Depreciation expense on capital assets is reported in the government-
wide statement of activities and changes in net position, but they
do not require the use of current financial resources. Therefore,
depreciation expense is not reported as an expenditure in governmental funds. (31,490)

Change in net position of governmental activities \$ (72,250)

The accompanying notes are an integral part of this statement.

Statement of Fiduciary Net Position
Agency Funds
For the Year Ended December 31, 2013

	Bail Bond Collection Trust Fund	Asset Forfeiture Trust Fund	Total Agency Funds
Assets			
Cash and cash equivalents	\$ 18,553	\$ 3,304	\$ 21,857
Accounts receivable	1,914	-	1,914
Total assets	<u>\$ 20,467</u>	<u>\$ 3,304</u>	<u>\$ 23,771</u>
Liabilities			
Due to other funds	\$ 50	\$ 15	\$ 65
Due to others	20,417	3,289	23,706
Total liabilities	<u>\$ 20,467</u>	<u>\$ 3,304</u>	<u>\$ 23,771</u>

The accompanying notes are an integral part of this statement.

NOTES TO THE FINANCIAL STATEMENTS

Thirty-Sixth Judicial District Attorney
Notes to the Financial Statements
As of and for the Year Ended December 31, 2013

INTRODUCTION

As provided by Article V, Section 26 of the Louisiana Constitution of 1974, the District Attorney has charge of every criminal prosecution by the state in his district, is the representative of the state before the grand jury in his district, and is the legal advisor to the grand jury. He performs other duties as provided by law. The district attorney is elected by the qualified electors of the judicial district for a term of six years. His office is staffed by five assistant district attorneys, an investigator and eight secretarial/clerical employees. The Thirty-Sixth Judicial District comprises all of the Parish of Beauregard, State of Louisiana, and is located in the southwestern region of the state.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying basic financial statements of the Thirty-Sixth Judicial District Attorney have been prepared in conformity with governmental accounting principles generally accepted in the United States of America. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accompanying basic financial statements have been prepared in conformity with GASB Statement 34, *Basic Financial Statements - Management's Discussion Analysis - for State and Local Governments*, issued in June 1999.

B. REPORTING ENTITY

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the district attorney includes all funds, account groups and activities that are controlled by the district attorney as an independently elected parish official. As an independently elected parish official, the district attorney is solely responsible for the retention of employees, authority over budgeting, the responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the district attorney's office that are paid by the parish police jury as required by Louisiana law, the district attorney's office is financially independent. Accordingly, the district attorney is a separate governmental reporting entity. Certain units of local government over which the district attorney exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish district attorney.

C. FUND ACCOUNTING

The district attorney uses funds to maintain its financial records during the year. Fund accounting is designed to demonstrate legal compliance and to aid management by segregating transactions relating to certain district attorney functions and activities. A fund is defined as a separate fiscal accounting entity with a self-balancing set of accounts.

Governmental Funds

Governmental funds account for all or most of the district attorney's general activities. These funds focus on the sources, uses, and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may be used. Current liabilities are assigned to the fund from which they will be paid. The difference between a governmental fund's assets and liabilities is reported as fund balance. In general, fund balance represents the accumulated expendable resources, which may be used to finance future period programs or operations of the district attorney. The following are the district attorney's governmental funds:

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

General Fund – the primary operating fund of the district attorney and it accounts for all financial resources, except for those in another fund. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the district attorney's policy.

Special Revenue Funds – to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

Title IV-D Fund – The Title IV-D Fund consists of reimbursement grants from the Louisiana Department of Social Services, authorized by Act 117 of 1975, to establish family and child support programs compatible with Title IV-D of the social security act. The purpose of the fund is to enforce the support obligation owed by absent parents to their families and children, to locate absent parents, to establish paternity, and to obtain family and child support.

Worthless Check Fund – The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney's office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

Truancy Assessment Fund – The Truancy Assessment and Service Center Project will prevent and reduce the incidence of out-of-wedlock births by identifying children at risk of school failure due to excessive and unexcused absences and providing services to these children and their families. Truancy has been identified as a risk factor that contributes to the incidence of out-of-wedlock births. The purpose of the truancy assessment centers is to provide for the early identification and assessment of truants and the prompt delivery of coordinated interventions to prevent continued unauthorized school absences.

Drug Court Fund – The mission of the Thirty Sixth Judicial District Drug Court is to increase public safety through a court supervised substance abuse treatment program which is highly structured, carefully monitored and designed to promote offender responsibility and accountability with the goal of community reintegration of sober and productive citizens.

Fiduciary Funds – Fiduciary fund reporting focuses on net position and change in net position. The only funds accounted for in this category by the district attorney are agency funds. The agency funds account for assets held by the district attorney as an agent for various taxing bodies (tax collections) and for deposits held pending court action. These funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Consequently, the agency funds have no measurement focus, but use the modified accrual basis of accounting. The following are the district attorney's fiduciary funds.

Agency Funds

Asset Forfeiture Trust Fund – The Asset Forfeiture Trust Fund was established under the provisions of LSA-R.S. 40:2616(B) which requires that all monies collected from the sale of seized or forfeited assets is deposited into the fund. The district attorney administers the distribution of monies to the appropriate local, state or federal law enforcement agency that participated in the activity that led to the seizure or forfeiture of the property or deposit of monies under and subject to LSA-R.S. 40:2616 (B).

Bail Bond Collection Trust Fund – The Bail Bond Collection Trust Fund was established in compliance with LSA-R.S. 15:571.11. The district attorney collects on a judgment of bond forfeiture and distributes the proceeds according to this statute. Thirty percent of all funds collected shall be disbursed to the district attorney's general fund, twenty-five percent of all funds collected shall be disbursed to the parish's criminal court fund, twenty-five percent shall be disbursed to the sheriff's general fund and the remaining twenty percent shall be disbursed to the Indigent Defender Program. All funds shall be disbursed to the parish where the bonds were posted.

D. MEASUREMENT FOCUS/BASIS OF ACCOUNTING

Fund Financial Statements (FFS)

The amounts reflected in the General Fund and Other Funds, of Statements C and E, are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. The statement of revenues, expenditures, and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach is then reconciled, through adjustment, to a government-wide view of district attorney operations.

The amounts reflected in the General Fund and Other Funds, of Statements C and E, use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). Measurable means that amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The district attorney considers all revenues available if they are collected within 60 days after the fiscal year end. Expenditures are recorded when the related fund liability is incurred, except for interest and principal payments on general long-term debt which is recognized when due, and certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources. The governmental funds use the following practices in recording revenues and expenditures:

Revenues

Commissions on fines and bond forfeitures are recorded in the year in which they are collected by the parish tax collector.

Reimbursements are recorded when the district attorney is entitled to the funds.

Interest income on investments is recorded when the investments have matured and the income is available.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

Other Financing Sources (Uses)

Transfers between funds that are not expected to be repaid (and any other financing source/use) are accounted for as other financing sources (uses). These sources (uses) are recorded when the expenditure is incurred.

Government-Wide Financial Statements (GWFS)

The column labeled Statement of Net Position (Statement A) and the column labeled Statement of Activities (Statement B) display information about the district attorney's non fiduciary activities as a whole. These statements include all the financial activities of the district attorney. Information contained in these columns reflect the economic resources measurement focus and the accrual basis of accounting. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange occurs (regardless of when cash is received or disbursed). Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, *Accounting and Financial Reporting for Nonexchange Transactions*.

Program Revenues – Program revenues included in the column labeled Statement of Activities (Statement B) are derived directly from district attorney users as a fee for services; program revenues reduce the cost of the function to be financed from the district attorney's general fund.

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

When both restricted and unrestricted resources are available for use, it is the entity's policy to use restricted resources first, and then unrestricted resources, as they are needed.

The district attorney has not established a policy for use of the unrestricted fund balance, therefore it considers committed fund balances to be used first, then assigned fund balances to be used next and finally the unassigned fund balance will be used.

E. BUDGET

The district attorney uses the following budget practices:

The budgets of the District Attorney of the Thirty-Sixth Judicial District, are adopted in accordance with Louisiana Revised Statutes 39:1301-1314. Annually the district attorney adopts a budget for the General and Special Revenue Funds. The budgetary practices include public notice of the proposed budget, public inspection of the proposed budget, and public hearings on the budget. Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include original adopted budget amounts and all subsequent amendments. The budget for the General and Special Revenue Funds is adopted on a basis consistent with generally accepted accounting principles (GAAP).

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits and money market accounts. Cash equivalents include amounts in time deposits and those other investments with original maturities of 90 days or less. Under state law, the district attorney may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States.

Under state law, the district attorney may invest in United States bonds, treasury notes, or certificates. These are classified as investments, if their original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost. At December 31, 2013 the district attorney had no investments.

G. SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet. Short-term interfund loans are classified as interfund receivables/payables.

H. CAPITAL ASSETS

Capital assets are capitalized at historical cost or estimated cost if historical cost is not available. Donated assets are recorded as capital assets at their estimated fair market value at the date of donation. The district attorney maintains a threshold level of \$5,000 or more for capitalizing capital assets.

Capital assets are recorded in the Statement of Net Position and Statement of Activities. Since surplus assets are sold for an immaterial amount when declared as no longer needed for public purposes, no salvage value is taken into consideration for depreciation purposes. All capital assets, other than land, are depreciated using the straight-line method over the following useful lives:

<u>Description</u>	<u>Estimated Lives</u>
Building and building improvements	20 - 40 years
Furniture and equipment	5-15 years

Thirty-Sixth Judicial District Attorney
Notes to the Financial Statements (Continued)

I. COMPENSATED ABSENCES

The district attorney has the following policy relating to vacation and sick leave:

Employees of the district attorney earn vacation leave at varying rates, depending on length of service, which does not accumulate. Upon resignation, unused vacation leave is paid to the employee at his current rate of pay.

Employees earn sick leave at the rate of one day a month, effective immediately upon employment. Ten days a year, not to exceed 30 days, may be accumulated. Unused sick leave lapses upon termination of employment.

At December 31, 2013 the district attorney had no accumulated and vested leave benefits required to be reported in accordance with NCGA Statement 4 and Statement of Financial Accounting Standard (SFAS) 43.

J. RESTRICTED NET POSITION

For the government wide statement of net position, net position is reported as restricted when constraints placed on net position use are either:

1. externally imposed by creditors (such as debt covenants), grantors, contributors, or laws or regulations of other governments; and
2. imposed by law through constitutional provisions or enabling legislation.

K. FUND BALANCES

Restricted Amounts that are restricted to specific purposes should be reported as restricted fund balance. Fund balance should be reported when constraints placed on the use of resources are either:

- a. Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or
- b. Imposed by law through constitutional provisions or enabling legislation.

Unassigned Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

L. EXTRAORDINARY AND SPECIAL ITEMS

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events within the control of the district attorney, which are either unusual in nature or infrequent in occurrence. The district attorney had no extraordinary or special items as of December 31, 2013.

M. INTERFUND TRANSACTIONS

Transactions that constitute reimbursements to a fund for expenditures initially made from it that are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the fund that is reimbursed. Nonrecurring or non-routine permanent transfers of equity are reported as residual equity transfers. All other interfund transactions are reported as transfers.

Thirty-Sixth Judicial District Attorney
Notes to the Financial Statements (Continued)

N. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from these estimates.

2. EXCESS EXPENDITURES OVER APPROPRIATIONS

The following individual fund had actual expenditures over budgeted appropriations for the year ended December 31, 2013:

	Original	Final		Unfavorable
Fund	Budget	Budget	Actual	Variance
General Fund	\$ 668,000	\$ 763,294	\$ 772,281	\$ 8,987

3. CASH AND CASH EQUIVALENTS

At December 31, 2013, the district attorney has cash and cash equivalents (book balances) totaling \$325,231 as follows:

Interest bearing demand deposits	\$ 101,979
Time deposits	223,252
Total	<u>\$ 325,231</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

At December 31, 2013, the district attorney has \$357,043 in deposits (collected bank balances). These deposits are secured from risk by \$357,043 of federal deposit insurance.

4. RECEIVABLES

The receivables of \$89,698 at December 31, 2013, are as follows:

Class of receivable	General Fund	Special Revenue Funds			Other Governmental Funds	Total
		Title IV-D Fund	Truancy Assessment Fund	Agency Funds		
Intergovernmental	\$ 5,353	\$ 24,756	\$ 25,707	\$ -	\$ 6,138	\$ 61,954
Accounts receivable	25,830	-	-	1,914	-	27,744
Total	<u>\$ 31,183</u>	<u>\$ 24,756</u>	<u>\$ 25,707</u>	<u>\$ 1,914</u>	<u>\$ 6,138</u>	<u>\$ 89,698</u>

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

5. INTERFUND RECEIVABLES/PAYABLES

The following due to/from balances exist due to payments made out of one fund that relate to the other fund. The balance in each respective due to/from account is expected to be paid within the current year. These amounts represent loans until monies from grants are received.

	Due from	Due to
General fund	\$ 47,756	\$ -
Truancy assessment fund	-	47,691
Agency funds	-	65
Total	<u>\$ 47,756</u>	<u>\$ 47,756</u>

6. INTERFUND TRANSFERS

	Transfer in	Transfer out
General fund	\$ 8,470	\$ -
Special revenue fund	-	8,470
Total	<u>\$ 8,470</u>	<u>\$ 8,470</u>

Transfers out of the special revenue fund Title IV-D fund are made to the general fund to reimburse the general fund for payroll taxes that is paid for in the Title IV-D fund.

7. CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2013, for the district attorney is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance
Governmental activities:				
Capital assets being depreciated:				
Vehicles	\$ -	\$ 25,114	\$ -	\$ 25,114
Building improvements	308,514	-	-	308,514
Equipment and furniture	282,959	13,680	-	296,639
Total capital assets being depreciated	<u>591,473</u>	<u>38,794</u>	<u>-</u>	<u>630,267</u>
Less accumulated depreciation for:				
Vehicles	-	1,256	-	1,256
Building improvements	90,452	9,986	-	100,438
Equipment and furniture	231,459	20,248	-	251,707
Total accumulated depreciation	<u>321,911</u>	<u>31,490</u>	<u>-</u>	<u>353,401</u>
Total capital assets being depreciated, net	<u>\$ 269,562</u>	<u>\$ 7,304</u>	<u>\$ -</u>	<u>\$ 276,866</u>

Depreciation expense of \$31,490 for the year ended December 31, 2013, was charged to the following governmental functions:

Judicial	<u>\$ 31,490</u>
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Notes to the Financial Statements (Continued)

8. ACCOUNTS AND OTHER PAYABLES

The payables of \$23,078 at December 31, 2013, are as follows:

	General Fund	Title IV-D Fund	Truancy Assessment Fund	Other Governmental Funds	Total
Accounts	\$ 19,845	\$ -	\$ -	\$ 1,814	\$ 21,659
Payroll taxes	1,200	-	219	-	1,419
Total	<u>\$ 21,045</u>	<u>\$ -</u>	<u>\$ 219</u>	<u>\$ 1,814</u>	<u>\$ 23,078</u>

9. PENSION PLANS

The district attorney and assistant district attorneys are members of the Louisiana District Attorneys Retirement System (System), a cost sharing multiple-employer defined benefit pension plan administered by a separate board of trustees.

Assistant district attorneys who earn, as a minimum, the amounts paid by the state for assistant district attorneys and are under the age of 60 at the time of original employment and all district attorneys are required to participate in the System. For members who joined the System before July 1, 1990, and who elected not to be covered by the new provisions, the following applies: Any member with 23 or more years of creditable service regardless of age may retire with a 3% benefit reduction for each year below age 55, provided that no reduction is applied if the member has 30 or more years of service. Any member with at least 18 years of service may retire at age 55 with a 3% benefit reduction for each year below age 60. In addition, any member with at least 10 years of service may retire at age 60 with a 3% benefit reduction for each year retiring below the age of 62. The retirement benefit is equal to 3% of the member's average final compensation multiplied by the number of years of his membership service, not to exceed 100% of his average final compensation. For members who joined the System after July 1, 1990, or who elected to be covered by the new provisions, the following applies: Members are eligible to receive normal retirement benefits if they are age 60 and have 10 years of service credit, are age 55 and have 24 years of service credit, or have 30 years of service credit regardless of age. The normal retirement benefit is equal to 3.5% of the member's final-average compensation multiplied by years of membership service. A member is eligible for early retirement if he is age 55 and has 18 years of service credit. The early retirement benefit is equal to the normal retirement benefit reduced 3% for each year the member retires in advance of normal retirement age. Benefits may not exceed 100% of average final compensation. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana District Attorneys Retirement System, 2109 Decatur Street, New Orleans, Louisiana 70116-2091, or by calling (504) 947-5551.

FUNDING POLICY

Plan members are required by state statute to contribute 8.0% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 9.75% of annual covered payroll. Contributions to the System also include .2% of the ad valorem taxes collected throughout the state and revenue sharing funds as appropriated by the legislature. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System for the years ending December 31, 2013, 2012, and 2011 were \$24,644, \$23,241, and \$20,333, respectively equal to the required contributions for each year.

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

Substantially all other employees of the District Attorney of the Thirty-Sixth Judicial District, Parish of Beauregard, State of Louisiana are members of the Parochial Employees' Retirement System of Louisiana (System), a cost sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees. The System is composed of two distinct plans, Plan A and Plan B, with separate assets and benefit provisions. All employees of the district attorney are members of Plan A.

All permanent employees working at least 28 hours per week who are paid wholly or in part from parish funds and all elected parish officials are eligible to participate in the System. Under Plan A, employees who retire at or after age 60 with at least 10 years of creditable service, at or after age 55 with at least 25 years of creditable service, or at any age with at least 30 years of creditable service are entitled to a retirement benefit, payable monthly for life, equal to 3% of their final-average salary for each year of creditable service. However, for those employees who were members of the supplemental plan only before January 1, 1980, the benefit is equal to 1% of final average salary plus \$24 for each year of supplemental-plan-only service earned before January 1, 1980. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least the amount of creditable service stated above and do not withdraw their employee contributions may retire at the ages specified above and receive the benefit accrued to their date of termination. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Parochial Employees' Retirement System, PO Box 14619, Baton Rouge, Louisiana 70898-4619, or by calling (225) 928-1361.

FUNDING POLICY

Under Plan A, members are required by state statute to contribute 9.5% of their annual covered salary and the district attorney is required to contribute at an actuarially determined rate. The current rate is 16.75% of annual covered payroll. Contributions to the System also include one-fourth of 1% (except Orleans and East Baton Rouge Parishes) of the taxes shown to be collectible by the tax rolls of each parish. These tax dollars are divided between Plan A and Plan B based proportionately on the salaries of the active members of each plan. The contribution requirements of plan members and the district attorney are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The district attorney's contributions to the System under Plan A for the years ending December 31, 2013, 2012, and 2011, were \$24,898, \$26,464, and \$29,216, respectively, equal to the required contributions for each year.

10. DEFERRED COMPENSATION PLAN

The district attorney offers membership in the State of Louisiana, Public Employees Deferred Compensation Plan, a qualified retirement plan under section 457 of the Internal Revenue Code administered by Great West Life and Annuity Insurance Company.

The Louisiana Deferred Compensation Plan provides state, parish and municipal employees with the opportunity to invest money on a before-tax basis, using payroll deduction. Participants defer federal and state income tax on their contributions. In addition, interest or earnings on the account accumulates tax-deferred. Participants may join the plan with as little as \$10 per pay period, or \$20 per month, and contribute up to a maximum of 25% of taxable compensation, not to exceed \$17,500 per calendar year for those participants under age 50, for participants age 50 and older the limit is \$23,000.

A special "catch-up" provision may be used to invest up to \$31,000 per year for the three years prior to retirement. Any amount excluded from gross income through salary reduction under a 403(b) annuity, a 401(k) profit-sharing plan or a Simplified Employee Pension (SEP) is to be treated as amounts deferred under this deferred compensation plan. Participants joining the Plan may choose the amount to contribute and the investment option (s). They may revise their choice at any time, transfer monies to other available investment options and may increase, decrease or stop deferrals at any time. The Plan offers both a guaranteed option and variable investment options, from which participants may select a fund or combination of funds to satisfy their personal investment objectives. Each of the

Thirty-Sixth Judicial District Attorney

Notes to the Financial Statements (Continued)

funds has independent investment objectives and utilizes different investment strategies. With the exception of the Great-West Guaranteed Fund, the remaining investments options are variable in nature. Values of the variable options are not guaranteed as to a fixed dollar amount and may increase or decrease according to the investment experience of the underlying portfolio. The expense to administer the Plan is borne by all participants. The administrative fee is .85% and is assessed on each of the options selected. The variable options also have investment management fees that vary based upon the options chosen. Both the administrative and investment management fees are calculated and deducted daily on a pro-rata basis. There are no annual contract charges or transaction charges. At retirement, 100% of the account value will be applied to any of the following settlement options chosen. These options include among others:

- Periodic payment
- Payments over your lifetime
- Payments for a specific time or amount
- Joint and survivor benefits
- Lump-sum payment
- Any combination of the above option

The Plan is administered by Great-West Life and Annuity Insurance Company; 2237 South Acadian Thruway, Suite 702; Baton Rouge, LA 70808; (800) 937-7604 or (225) 926-8086.

11. EXPENDITURES OF THE DISTRICT ATTORNEY NOT INCLUDED IN THE ACCOMPANYING FINANCIAL STATEMENTS

The accompanying financial statements do not include certain expenditures of the district attorney paid out of the criminal court fund, the parish police jury or directly by the state. A portion of the salaries of the district attorney and assistant district attorneys are paid directly by the state. The parish police jury pays certain salaries and employer contributions of secretarial personnel.

12. BUDGETARY BASIS COMPARISON

General Fund

	Actual Amount Budgetary Basis	Actual Amount GAAP Basis	Difference
Revenues			
Intergovernmental:			
Federal grants	\$ 32,350	\$ 30,207	\$ 2,143
Local reimbursement of operating cost	159,831	157,510	2,321
Fees, charges and comissions for services	402,888	405,805	2,917
Investment income	1,765	1,766	1
Other revenue	6,526	6,527	1
Expenditures			
Judiciary:			
Personal services and related benefits	\$ 394,269	\$ 393,533	\$ 736
Travel and professional development	29,046	28,493	553
Operating services	38,306	31,410	6,896
Supplies	34,192	34,348	156
Contracted services	237,674	234,031	3,643

Thirty-Sixth Judicial District Attorney
Notes to the Financial Statements (Concluded)

Title IV-D Fund

	Actual Amount Budgetary Basis	Actual Amount GAAP Basis	Difference
Expenditures			
Judiciary:			
Personal services and related benefits	\$ 88,606	\$ 88,347	\$ 259

Truancy Assessment Fund

	Actual Amount Budgetary Basis	Actual Amount GAAP Basis	Difference
Expenditures			
Judiciary:			
Supplies	\$ 700	\$ 701	\$ 1

The differences shown above are the results of various adjustments and accruals made to the financial statements of the Thirty-Sixth Judicial District Attorney along with reclassifications of capital assets out of public safety expenditures.

REQUIRED SUPPLEMENTAL INFORMATION

General Fund
Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amount	Budget to GAAP	Actual Amount
	Original	Final	Budgetary Basis	differences over (under)	GAAP Basis
Revenues					
Intergovernmental:					
Federal grants	\$ 38,500	\$ 30,207	\$ 32,350	\$ 2,143	\$ 30,207
State grants	56,250	53,750	53,750	-	53,750
Local grants	-	922	922	-	922
Local reimbursement of operating cost	165,000	155,000	159,831	4,831	157,510
Fees, charges and commissions for services	456,000	405,000	402,888	(2,112)	405,805
Investment income	40	1,800	1,765	(35)	1,766
Other revenue	6,600	6,600	6,526	(74)	6,527
Total revenues	<u>\$ 722,390</u>	<u>\$ 653,279</u>	<u>\$ 658,032</u>	<u>\$ 4,753</u>	<u>\$ 656,487</u>
Expenditures					
Judiciary:					
Personal services and related benefits	\$ 415,000	\$ 395,000	\$ 394,269	\$ 731	\$ 393,533
Travel and professional development	20,000	28,000	29,046	(1,046)	28,493
Operating services	35,000	32,000	38,306	(6,306)	31,410
Supplies	18,000	34,500	34,192	308	34,348
Contracted services	180,000	235,000	237,674	(2,674)	234,031
Capital outlay	-	38,794	38,794	-	38,794
Total expenditures	<u>\$ 668,000</u>	<u>\$ 763,294</u>	<u>\$ 772,281</u>	<u>\$ (8,987)</u>	<u>\$ 760,609</u>
Excess (deficiency) of revenues over expenditures	<u>\$ 54,390</u>	<u>\$ (110,015)</u>	<u>\$ (114,249)</u>	<u>\$ (4,234)</u>	<u>\$ (104,122)</u>
Other financing sources (uses):					
Transfer in	\$ -	\$ 8,470	\$ 8,470	\$ -	\$ 8,470
Transfer out	(10,000)	-	-	-	-
Total other financing sources (uses)	<u>\$ (10,000)</u>	<u>\$ 8,470</u>	<u>\$ 8,470</u>	<u>\$ -</u>	<u>\$ 8,470</u>
Net change in fund balance	\$ 44,390	\$ (101,545)	\$ (105,779)	\$ (4,234)	\$ (95,652)
Fund balances at beginning of year	<u>370,293</u>	<u>412,538</u>	<u>412,538</u>	<u>-</u>	<u>412,538</u>
Fund balances at end of year	<u>\$ 414,683</u>	<u>\$ 310,993</u>	<u>\$ 306,759</u>	<u>\$ (4,234)</u>	<u>\$ 316,886</u>

Special Revenue Fund
Title IV-D Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amount	Budget to GAAP	Actual Amount
	Original	Final	Budgetary Basis	differences over (under)	GAAP Basis
Revenues					
State reimbursement of operating cost	\$ 88,000	\$ 103,219	\$ 103,219	\$ -	\$ 103,219
Investment income	60	60	66	6	66
Total revenues	<u>\$ 88,060</u>	<u>\$ 103,279</u>	<u>\$ 103,285</u>	<u>\$ 6</u>	<u>\$ 103,285</u>
Expenditures					
Judiciary:					
Personal services and related benefits	\$ 94,000	\$ 88,606	\$ 88,606	\$ -	\$ 88,347
Travel and professional development	1,400	-	-	-	-
Operating services	6,400	6,600	6,526	74	6,526
Supplies	1,200	1,100	1,031	69	1,031
Total expenditures	<u>\$ 103,000</u>	<u>\$ 96,306</u>	<u>\$ 96,163</u>	<u>\$ 143</u>	<u>\$ 95,904</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (14,940)</u>	<u>\$ 6,973</u>	<u>\$ 7,122</u>	<u>\$ 149</u>	<u>\$ 7,381</u>
Other financing sources (uses):					
Transfers out	<u>\$ -</u>	<u>\$ (8,470)</u>	<u>\$ (8,470)</u>	<u>\$ -</u>	<u>\$ (8,470)</u>
Net change in fund balance	\$ (14,940)	\$ (1,497)	\$ (1,348)	\$ 149	\$ (1,089)
Fund balances at beginning of year	<u>40,875</u>	<u>41,752</u>	<u>41,752</u>	<u>-</u>	<u>41,752</u>
Fund balances at end of year	<u><u>\$ 25,935</u></u>	<u><u>\$ 40,255</u></u>	<u><u>\$ 40,404</u></u>	<u><u>\$ 149</u></u>	<u><u>\$ 40,663</u></u>

Special Revenue Fund
Truancy Assessment Fund

Schedule of Revenues, Expenditures and Changes in Fund Balances
Budget and Actual
For the Year Ended December 31, 2013

	Budgeted Amounts		Actual Amount	Budget to GAAP	Actual Amount
	Original	Final	Budgetary Basis	differences over (under)	GAAP Basis
Revenues					
State grants	\$ 70,000	\$ 75,584	\$ 79,290	\$ 3,706	\$ 79,290
Local grants	-	3,618	3,618	-	3,618
Investment income	45	25	27	2	27
Total revenues	<u>\$ 70,045</u>	<u>\$ 79,227</u>	<u>\$ 82,935</u>	<u>\$ 3,708</u>	<u>\$ 82,935</u>
Expenditures					
Judiciary:					
Personal services and related benefits	\$ 75,000	\$ 75,911	\$ 75,911	\$ -	\$ 75,911
Travel and professional development	5,000	4,500	4,473	27	4,473
Operating services	-	-	-	-	-
Supplies	1,000	700	700	-	701
Total expenditures	<u>\$ 81,000</u>	<u>\$ 81,111</u>	<u>\$ 81,084</u>	<u>\$ 27</u>	<u>\$ 81,085</u>
Excess (deficiency) of revenues over expenditures	<u>\$ (10,955)</u>	<u>\$ (1,884)</u>	<u>\$ 1,851</u>	<u>\$ 3,735</u>	<u>\$ 1,850</u>
Other financing sources:					
Transfers in	<u>\$ 10,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Net change in fund balance	\$ (955)	\$ (1,884)	\$ 1,851	\$ 3,735	\$ 1,850
Fund balance at beginning of year	<u>5,000</u>	<u>4,966</u>	<u>4,966</u>	<u>-</u>	<u>4,967</u>
Fund balances at end of year	<u><u>\$ 4,045</u></u>	<u><u>\$ 3,082</u></u>	<u><u>\$ 6,817</u></u>	<u><u>\$ 3,735</u></u>	<u><u>\$ 6,817</u></u>

OTHER SUPPLEMENTAL SCHEDULES

Thirty- Sixth Judicial District Attorney

Nonmajor Funds

WORTHLESS CHECK FUND

Worthless Check Fund – The Worthless Check Collection Fee Fund consists of fees collected in accordance with Louisiana Revised Statute 16:15, which provides for a specific fee whenever the district attorney’s office collects and processes a worthless check. Expenditures from this fund are at the sole discretion of the district attorney and may be used to defray the salaries and the expenses of the office of the district attorney, but may not be used to supplement the salary of the district attorney.

DRUG COURT FUND

Drug Court Fund – The mission of the Thirty-Sixth Judicial District Drug Court is to increase public safety through a court supervised substance abuse treatment program which is highly structured, carefully monitored and designed to promote offender responsibility and accountability with the goal of community reintegration of sober and productive citizens.

Balance Sheet
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Worthless Check Fund	Drug Court Fund	Total Other Governmental Funds
	<u> </u>	<u> </u>	<u> </u>
ASSETS			
Cash and cash equivalents	\$ 10,396	\$ 10,916	\$ 21,312
Intergovernmental:			
Federal grants receivable	-	6,138	6,138
Total assets	<u>\$ 10,396</u>	<u>\$ 17,054</u>	<u>\$ 27,450</u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	\$ 95	\$ 1,719	\$ 1,814
Due to others	6,391	-	6,391
Total liabilities	<u>\$ 6,486</u>	<u>\$ 1,719</u>	<u>\$ 8,205</u>
Fund Balances:			
Restricted	<u>\$ 3,910</u>	<u>\$ 15,335</u>	<u>\$ 19,245</u>
Total liabilities and fund balances	<u>\$ 10,396</u>	<u>\$ 17,054</u>	<u>\$ 27,450</u>

Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2013

	Worthless Check Fund	Drug Court Fund	Total Other Governmental Funds
Revenues			
Intergovernmental:			
Federal grants	\$ -	\$ 50,125	\$ 50,125
Local grants	-	15,000	15,000
Fees, charges and commissions for services	11,145	1,930	13,075
Investment income	5	-	5
Total revenues	<u>\$ 11,150</u>	<u>\$ 67,055</u>	<u>\$ 78,205</u>
Expenditures			
Judiciary			
Personal services and related benefits	\$ -	\$ 6,732	\$ 6,732
Travel and professional development	583	9,301	9,884
Operating services	4,747	1,233	5,980
Supplies	5,818	4,904	10,722
Contracted services	-	29,550	29,550
Total expenditures	<u>\$ 11,148</u>	<u>\$ 51,720</u>	<u>\$ 62,868</u>
Excess (deficiency) of revenues over expenditures	\$ 2	\$ 15,335	\$ 15,337
Fund balances at beginning of year	<u>\$ 3,908</u>	<u>\$ -</u>	<u>\$ 3,908</u>
Fund balances at end of year	<u><u>\$ 3,910</u></u>	<u><u>\$ 15,335</u></u>	<u><u>\$ 19,245</u></u>

OTHER REPORTS

Schedule of Prior Year Audit Findings
Year Ended December 31, 2013

There were no prior year audit findings reported as of December 31, 2012.

Schedule of Current Year Audit Findings and Management's Response
Year Ended December 31, 2013

There were no current year audit findings reported as of December 31, 2013.

John A. Windham, CPA

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John A. Windham, CPA
Charles M. Reed, Jr., CPA

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

The Honorable David Burton
Thirty-Sixth Judicial District Attorney
Parish of Beauregard
State of Louisiana

I have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of, the Thirty-Sixth Judicial District Attorney as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the Thirty-Sixth Judicial District Attorney's basic financial statements, and have issued my report thereon dated June 19, 2014.

Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered the Thirty-Sixth Judicial District Attorney's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Thirty-Sixth Judicial District Attorney's internal control. Accordingly, I do not express an opinion on the effectiveness of the Thirty-Sixth Judicial District Attorney's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Thirty-Sixth Judicial District Attorney's financial statements are free from material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "John A. Windham, CPA". The signature is written in a cursive, flowing style.

DeRidder, Louisiana
June 19, 2014